## POWER OF ATTORNEY OR AUTHORIZATION OF AGENT

Electronic Version v05
Stylesheet Version v05.0

Title of Invention	PROCESSING CIRCUIT CAPABLE OF MODIFYING DIGITAL AUDIO SIGNALS
First Named Applicant : Attorney Docket Number :	Tzueng-Yau Lin MTKP0044USA

I hereby appoint the registered practitioner(s) at Customer Number:

027765



as attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

I am the Applicant/Inventor.

Full Name of Applicant of Record:

Tan Hamo of Applicant of Hoodian	
Winston Hsu	
Signature: Winston Hsu	Date: 2003-10-23